

		FOR OFF USE					

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2002
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2002)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: <u>0028753</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER	
Facility Name: <u>Glencrest Hlthcr & Rehab Ctre</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/01/2002</u> to <u>12/31/2002</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.	
Address: <u>2451 West Touhy Avenue</u> <u>Chicago</u> <u>60645</u>		Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.	
County: <u>Cook</u>			
Telephone Number: <u>(773) 338-6800</u> Fax # <u>(773) 338-1166</u>			
IDPA ID Number: <u>363294202001</u>			
Date of Initial License for Current Owners: <u>6/01/1984</u>			
Type of Ownership:			
<input type="checkbox"/> VOLUNTARY,NON-PROFIT		<input checked="" type="checkbox"/> PROPRIETARY	
<input type="checkbox"/> Charitable Corp.		<input type="checkbox"/> Individual	
<input type="checkbox"/> Trust		<input type="checkbox"/> Partnership	
IRS Exemption Code _____		<input type="checkbox"/> CORPORATION	
		<input checked="" type="checkbox"/> "Sub-S" Corp.	
		<input type="checkbox"/> Limited Liability Co.	
		<input type="checkbox"/> Trust	
		<input type="checkbox"/> Other _____	
In the event there are further questions about this report, please contact:			
Name: <u>Charles J. Fischer</u> Telephone Number: <u>(312) 634-3400</u>			
Please send copies of any audit adjustments to address above.			
		Officer or Administrator of Provider	
		(Signed) _____ (Date) _____	
		(Type or Print Name) _____	
		(Title) _____	
		(Signed) _____ (Date) _____	
		Paid Preparer	
		(Print Name and Title) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u>	
		(Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLP</u> <u>One S. Wacker Drive, Suite 800, Chicago IL 60606-3392</u>	
		(Telephone) <u>(312) 634-3400</u> Fax # <u>(312) 634-5518</u>	
		MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630	

SEE ACCOUNTANTS' COMPILATION REPORT

#	0028753	Report Period Beginning:	1/01/2002	Ending:	12/31/2002
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D. How many bed-hold days during this year were paid by Public Aid?

0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census? Yes

YES ☒ NO ☐

YES ☐ NO ☒

Date started 6/01/84

YES ☒ Date 2/14/94 NO ☐

YES ☒ NO ☐ If YES, enter number
of beds certified 36 and days of care provided 4,859

Medicare Intermediary Mutual of Omaha

ACCUAL	<input checked="" type="checkbox"/>	MODIFIED		
CASH*	<input type="checkbox"/>	CASH*	<input type="checkbox"/>	

Is your fiscal year identical to your tax year? YES ☐ NO ☒

*** All facilities other than governmental must report on the accrual basis.**

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
		8	SNF	44,547	2,068	
9	SNF/PED					9
10	ICF	44,820	2,701	427	47,948	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	89,367	4,769	5,760	99,896	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 87.72%

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glencrest Hlthcr & Rehab Ctre # 0028753 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	396,035	86,494	38,752	521,281		521,281		521,281			1
2	Food Purchase		694,576		694,576	(29,775)	664,801	(6,653)	658,148			2
3	Housekeeping	233,398	99,808		333,206		333,206		333,206			3
4	Laundry	112,077	41,595		153,672		153,672		153,672			4
5	Heat and Other Utilities			177,969	177,969		177,969	7,337	185,306			5
6	Maintenance	135,384	36,336	81,942	253,662		253,662	27,356	281,018			6
7	Other (specify):*											7
8	TOTAL General Services	876,894	958,809	298,663	2,134,366	(29,775)	2,104,591	28,040	2,132,631			8
	B. Health Care and Programs											
9	Medical Director			48,000	48,000	(11,000)	37,000		37,000			9
10	Nursing and Medical Records	3,185,887	329,629	56,431	3,571,947		3,571,947	(64,024)	3,507,923			10
10a	Therapy		596	235,536	236,132		236,132	(73,864)	162,268			10a
11	Activities	153,503	5,405	1,080	159,988		159,988		159,988			11
12	Social Services	36,416		3,288	39,704		39,704		39,704			12
13	Nurse Aide Training					2,065	2,065		2,065			13
14	Program Transportation			560	560		560		560			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	3,375,806	335,630	344,895	4,056,331	(8,935)	4,047,396	(137,888)	3,909,508			16
	C. General Administration											
17	Administrative	263,467		1,426,747	1,690,214		1,690,214	(1,426,747)	263,467			17
18	Directors Fees											18
19	Professional Services			63,091	63,091		63,091	21,400	84,491			19
20	Dues, Fees, Subscriptions & Promotions			36,946	36,946		36,946	1,347	38,293			20
21	Clerical & General Office Expenses	449,921	68,227	62,733	580,881		580,881	57,312	638,193			21
22	Employee Benefits & Payroll Taxes			741,863	741,863	29,775	771,638	96,057	867,695			22
23	Inservice Training & Education			3,188	3,188	(2,065)	1,123	1,016	2,139			23
24	Travel and Seminar											24
25	Other Admin. Staff Transportation			31,333	31,333	(9,108)	22,225	2,723	24,948			25
26	Insurance-Prop.Liab.Malpractice			154,929	154,929		154,929	4,283	159,212			26
27	Other (specify):*											27
28	TOTAL General Administration	713,388	68,227	2,520,830	3,302,445	18,602	3,321,047	(1,242,609)	2,078,438			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,966,088	1,362,666	3,164,388	9,493,142	(20,108)	9,473,034	(1,352,457)	8,120,577			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

STATE OF ILLINOIS

Page 4

Facility Name & ID Number Glencrest Hlthcr & Rehab Ctre #0028753 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			125,078	125,078		125,078	246,725	371,803			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							419,898	419,898			32
33	Real Estate Taxes							381,995	381,995			33
34	Rent-Facility & Grounds			2,420,937	2,420,937		2,420,937	(2,417,937)	3,000			34
35	Rent-Equipment & Vehicles			39,513	39,513	9,108	48,621	14,483	63,104			35
36	Other (specify):*											36
37	TOTAL Ownership			2,585,528	2,585,528	9,108	2,594,636	(1,354,836)	1,239,800			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		150,730	8,928	159,658	11,000	170,658		170,658			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			170,820	170,820		170,820		170,820			42
43	Other (specify):* Non-Allowable			107,824	107,824		107,824	(107,824)				43
44	TOTAL Special Cost Centers		150,730	287,572	438,302	11,000	449,302	(107,824)	341,478			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,966,088	1,513,396	6,037,488	12,516,972		12,516,972	(2,815,117)	9,701,855			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

VI. ADJUSTMENT DETAIL A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(25,005)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,367)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(417)	43		19
20	Contributions	(3,360)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(73,031)	43		24
25	Fund Raising, Advertising and Promotional	(6,843)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(32,812)	43		26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(4,806)	43		28
29	Other-Attach Schedule See Attached Schedule F	(55,727)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (203,368)		\$	30

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(2,611,749)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (2,611,749)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (2,815,117)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.
(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program	X		11,000	Ln9,Co3	44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$ 11,000		47

OHF USE ONLY							
48		49		50		51	

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Adj. Mgt. Co. Medical Supplies "A" To Cost	\$ (33,353)	10	1
2	Adj. Mgt. Co. Medical Supplies "Other" To Cost	(30,671)	10	2
3	Adj. Mgt Co. Food to Cost	(6,653)	2	3
4	Non-allowable Professional Fees	(5,634)	19	4
5	Amortization of 2002 Deferred Maintenance	20,584	6	5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(55,727)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Glencrest Hlthcr & Rehab Ctr # 0028753 Report Period Beginning: 1/01/2002 Ending: 12/31/2002
SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(6,653)	0	0	0	0	0	0	0	0	0	0	(6,653)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	7,337	0	0	0	0	0	0	0	0	7,337	5
6	Maintenance	20,584	0	6,772	0	0	0	0	0	0	0	0	27,356	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	13,931	0	14,109	0	0	0	0	0	0	0	0	28,040	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(64,024)	0	0	0	0	0	0	0	0	0	0	(64,024)	10
10a	Therapy	0	0	0	0	0	(73,864)	0	0	0	0	0	(73,864)	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(64,024)	0	0	0	0	(73,864)	0	0	0	0	0	(137,888)	16
	C. General Administration													
17	Administrative	0	0	(364,267)	(1,062,480)	0	0	0	0	0	0	0	(1,426,747)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(5,634)	0	26,972	0	0	62	0	0	0	0	0	21,400	19
20	Fees, Subscriptions & Promotions	0	0	1,238	0	0	109	0	0	0	0	0	1,347	20
21	Clerical & General Office Expenses	0	0	40,169	0	0	17,143	0	0	0	0	0	57,312	21
22	Employee Benefits & Payroll Taxes	0	0	74,277	0	0	21,780	0	0	0	0	0	96,057	22
23	Inservice Training & Education	0	0	597	0	0	419	0	0	0	0	0	1,016	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	2,272	0	0	451	0	0	0	0	0	2,723	25
26	Insurance-Prop.Liab.Malpractice	0	0	4,283	0	0	0	0	0	0	0	0	4,283	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(5,634)	0	(214,459)	(1,062,480)	0	39,964	0	0	0	0	0	(1,242,609)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(55,727)	0	(200,350)	(1,062,480)	0	(33,900)	0	0	0	0	0	(1,352,457)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Glencrest Hlthcr & Rehab Ctre # 0028753 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	0	0	31,235	0	215,252	238	0	0	0	0	0	246,725	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(25,005)	0	11,716	0	433,187	0	0	0	0	0	0	419,898	32
33	Real Estate Taxes	0	0	13,898	0	368,097	0	0	0	0	0	0	381,995	33
34	Rent-Facility & Grounds	0	0	0	0	(2,417,937)	0	0	0	0	0	0	(2,417,937)	34
35	Rent-Equipment & Vehicles	0	0	14,483	0	0	0	0	0	0	0	0	14,483	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(25,005)	0	71,332	0	(1,401,401)	238	0	0	0	0	0	(1,354,836)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(122,636)	0	0	0	14,812	0	0	0	0	0	0	(107,824)	43
44	TOTAL Special Cost Centers	(122,636)	0	0	0	14,812	0	0	0	0	0	0	(107,824)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(203,368)	0	(129,018)	(1,062,480)	(1,386,589)	(33,662)	0	0	0	0	0	(2,815,117)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Sidney Glenner	80.00 %	Glen Oaks Nursing & Rehabilitation Centre,Ltd	Northbrook	SEE ATTACHED SCHEDULE A		
Barry Ray	20.00 %	GlenBridge Nursing & Rehabilitation Centre,Ltd	Niles			
		Glen Elston Nursing & Rehabilitation Centre,Ltd	Chicago			
		GlenShire Nursing & Rehabilitation Centre,Ltd	Richton Park			

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V			\$			\$	\$	1
2	V		Total from Page 6A	364,267	Glen Health and Home Management, Inc.	A	235,249	(129,018)	2
3	V								3
4	V		Total from Page 6B	1,062,480	GlenBar Management Company, Ltd.	B		(1,062,480)	4
5	V								5
6	V		Total from Page 6C	2,417,937	GlenCrest Real Estate & Development, L.L.C.	C	1,031,348	(1,386,589)	6
7	V								7
8	V		Total from Page 6D	230,361	Therapy Masters, Inc.	D	196,699	(33,662)	8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 4,075,045			\$ 1,463,296	\$ * (2,611,749)	14

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	Management Fees	\$ 364,267	Glen Health and Home Management, Inc.	A	\$	(364,267)	15
16	V	5	Utilities		Glen Health and Home Management, Inc.	A	7,337	7,337	16
17	V	6	Repairs and Maintenance		Glen Health and Home Management, Inc.	A	6,772	6,772	17
18	V	19	Professional Fees		Glen Health and Home Management, Inc.	A	26,972	26,972	18
19	V	20	Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	1,238	1,238	19
20	V	21	Clerical		Glen Health and Home Management, Inc.	A	40,169	40,169	20
21	V	22	Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	74,277	74,277	21
22	V	23	Training and Education		Glen Health and Home Management, Inc.	A	597	597	22
23	V	25	Auto Expenses		Glen Health and Home Management, Inc.	A	2,272	2,272	23
24	V	26	Insurance		Glen Health and Home Management, Inc.	A	4,283	4,283	24
25	V	32	Amortization of Mortgage Cost		Glen Health and Home Management, Inc.	A	116	116	25
26	V	30	Depreciation		Glen Health and Home Management, Inc.	A	31,235	31,235	26
27	V	32	Interest		Glen Health and Home Management, Inc.	A	11,600	11,600	27
28	V	33	Real Estate Taxes		Glen Health and Home Management, Inc.	A	13,898	13,898	28
29	V	35	Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	14,483	14,483	29
30	V								30
31	V								31
32	V								32
33	V								33
34	V				A - OWNERSHIP:				34
35	V				Sidney Glenner - 100.00 % through attribution.				35
36	V								36
37	V								37
38	V								38
39	Total			\$ 364,267			\$ 235,249	\$ * (129,018)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	Administrative	\$ 1,062,480	GlenBar Management Company, Ltd.	B	\$	(1,062,480)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V				B - OWNERSHIP:				20
21	V				Sidney Glenner - 80.00 %				21
22	V				Barry Ray - 20.00 %				22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,062,480			\$ 0	\$ * (1,062,480)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	32	Interest Expense	\$	GlenCrest Real Estate & Development, L.L.C.	C	\$ 11,610	\$ 11,610	15
16	V	32	Interest Expense		GlenCrest Real Estate & Development, L.L.C.	C	5,000	5,000	16
17	V	30	Depreciation		GlenCrest Real Estate & Development, L.L.C.	C	215,252	215,252	17
18	V	32	Interest Income		GlenCrest Real Estate & Development, L.L.C.	C	(9,048)	(9,048)	18
19	V	32	Interest Expense		GlenCrest Real Estate & Development, L.L.C.	C	425,625	425,625	19
20	V	33	Real Estate Taxes		GlenCrest Real Estate & Development, L.L.C.	C	368,097	368,097	20
21	V	34	Rental	2,417,937	GlenCrest Real Estate & Development, L.L.C.	C		(2,417,937)	21
22	V	43	State Replacement Taxes		GlenCrest Real Estate & Development, L.L.C.	C	14,812	14,812	22
23	V								23
24	V								24
25	V								25
26	V								26
27	V				C- OWNERSHIP:				27
28	V				Sidney Glenner - 80.00 % (constructively)				28
29	V				Barry Ray - 20.00 %				29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 2,417,937			\$ 1,031,348	\$ * (1,386,589)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	10a	Therapy	\$ 230,361	Therapy Masters, Inc.	D	\$ 156,497	\$ (73,864)	15
16	V	19	Professional Fees		Therapy Masters, Inc.	D	62	62	16
17	V	20	Licenses, Permits and Inspection		Therapy Masters, Inc.	D	109	109	17
18	V	21	Clerical		Therapy Masters, Inc.	D	17,143	17,143	18
19	V	22	Employee Benefits and Payroll		Therapy Masters, Inc.	D	21,780	21,780	19
20	V	23	Training and Education		Therapy Masters, Inc.	D	419	419	20
21	V	25	Auto Expenses		Therapy Masters, Inc.	D	451	451	21
22	V	30	Depreciation		Therapy Masters, Inc.	D	238	238	22
23	V								23
24	V								24
25	V								25
26	V				D - OWNERSHIP:				26
27	V				Sidney Glenner - 60.00 %				27
28	V				Barry Ray - 40.00 %				28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 230,361			\$ 196,699	\$ * (33,662)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Glencrest Hlthcr & Rehab Ctre # 0028753 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Sidney Glenner	President	Administrative	80.00 %	123,512	13	22.00 %	Salary	\$ 39,239	Line17,Co1	1
2	Barry Ray	Vice President	Administrative	20.00 %	123,514	9	23.00 %	Salary	39,239	Line17,Co1	2
3	David Glenner	Vice President	Administrative	0.00 %	61,755	9	23.00 %	Salary	19,620	Line17,Co1	3
4											4
5											5
6			See Schedule B								6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 98,098		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glencrest Hlthcr & Rehab Ctre # 0028753 Report Period Beginning: 1/01/2002 Ending: 2/31/2002

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization Glen Health & Home Management, Inc.
Street Address 5454 West Fargo Avenue
City / State / Zip Code Skokie, IL 60077
Phone Number (847) 674-5454
Fax Number (847) 674-8311

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	414,299	5	\$ 30,429	\$	99,896	\$ 7,337	1
2	6	Repairs and Maintenance	Patient Days	414,299	5	28,086		99,896	6,772	2
3	19	Professional Fees	Patient Days	414,299	5	111,859		99,896	26,972	3
4	20	Licenses, Permits & Inspection	Patient Days	414,299	5	5,133		99,896	1,238	4
5	21	Clerical	Patient Days	414,299	5	166,594		99,896	40,169	5
6	22	Employee Benefits and Payroll	Patient Days	414,299	5	308,048		99,896	74,277	6
7	23	Training and Education	Patient Days	414,299	5	2,476		99,896	597	7
8	25	Auto Expenses	Patient Days	414,299	5	9,421		99,896	2,272	8
9	26	Insurance	Patient Days	414,299	5	17,763		99,896	4,283	9
10	32	Amortization of Mortgage Cost	Patient Days	414,299	5	481		99,896	116	10
11	30	Depreciation	Patient Days	414,299	5	129,539		99,896	31,235	11
12	32	Interest	Patient Days	414,299	5	48,108		99,896	11,600	12
13	33	Real Estate Taxes	Patient Days	414,299	5	57,641		99,896	13,898	13
14	35	Equipment and Vehicle Rental	Patient Days	414,299	5	60,066		99,896	14,483	14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 975,644	\$		\$ 235,249	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Bank One		X	Mortgage	\$600,000annual	1/26/94	\$ 10,000,000	\$ 5,300,000	2/15/2024	variable	\$ 436,401	1	
2	Bank One		X	Amortization of mortgage costs							5,833	2	
3												3	
4							Mortgage interest expense allocated from Mgt. Co:				27,206	4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related						\$ 10,000,000	\$ 5,300,000			\$ 469,440	9	
	B. Non-Facility Related*												
10								Interest income offset:			(49,542)	10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (49,542)	14	
15	TOTALS (line 9+line14)						\$ 10,000,000	\$ 5,300,000			\$ 419,898	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

		Important , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2001 report.				\$	<u>358,000</u> 1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)				\$	<u>358,097</u> 2
3. Under or (over) accrual (line 2 minus line 1).				\$	<u>97</u> 3
4. Real Estate Tax accrual used for 2002 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	<u>368,000</u> 4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)				\$	<u> </u> 5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)				\$	<u> </u> 6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	<u>368,097</u> 7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		1997	<u>353,831</u>	8	
		1998	<u>360,112</u>	9	
		1999	<u>357,695</u>	10	
		2000	<u>349,020</u>	11	
		2001	<u>358,097</u>	12	
See Attached Schedule G For Calculation Of 2002 Real Estate Tax Accrual.				13	FROM R. E. TAX STATEMENT FOR 2001 \$ 13
				14	PLUS APPEAL COST FROM LINE 5 \$ 14
				15	LESS REFUND FROM LINE 6 \$ 15
				16	AMOUNT TO USE FOR RATE CALCULATION \$ 16

- NOTES:
1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2001 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2001 real estate tax costs, as well as copies of your real estate tax bills for calendar 2001.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2001 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2002 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2001 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Glencrest Hlthcr & Rehab Ctre COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0028753

CONTACT PERSON REGARDING THIS REPORT Charles J. Fischer

TELEPHONE (312) 634-3400 FAX #: (312) 634-5518

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2001 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2001.

(A)	(B)	(C)	(D)
			<u>Tax</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Applicable to</u>
			<u>Nursing Home</u>
1. 10-36-202-030-0000	2451 West Touhy, Chicago IL	\$ 358,096.91	\$ 358,096.91
2. See attached schedule for home office allocation		\$ 57,641.00	\$ 13,899.00
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 415,737.91	\$ 371,995.91

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the 2001 tax bills which were listed in Section A to this statement. Be sure to use the 2001 tax bill which is normally paid during 2002.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	312		1994		\$ 4,175,048	\$	30	\$ 104,376	\$ 104,376	\$ 935,562	4
5											5
6	Mgt Comp				438,276			10,082	10,082		6
7	Allocation										7
8	Scheduled										8
	Improvement Type**										
9	Various Improvements			1984	14,558		10			14,558	9
10	Various Improvements			1985	49,988		10			49,988	10
11	Various Improvements			1986	53,010		10			53,010	11
12	Various Improvements			1987	18,999		10			18,999	12
13	Various Improvements			1988	10,172		10			10,172	13
14	Various Improvements			1989	43,502		10			43,502	14
15	Various Improvements			1990	28,496		10			28,496	15
16	Various Improvements			1991	26,763	640	10		(640)	26,763	16
17	Various Improvements			1992	51,415	903	10	5,141	4,238	51,415	17
18	Various Improvements			1993	32,359	3,236	10	3,236		31,281	18
19	Various Improvements			1994	36,809	3,681	10	3,681		31,901	19
20	Various Improvements			1995	49,197	4,919	10	4,919		37,715	20
21	Security cameras throughout facility with housings/wiring			1995	8,985	899	10	899		5,993	21
22	Call lights in dialysis room			1996	1,191	119	10	119		794	22
23	Second floor custom nurses station, hand rails			1996	24,426	2,443	10	2,443		16,286	23
24	Basement mason work, 2 rooms constructed rehab, room			1996	11,685	1,169	10	1,169		7,792	24
25	Hand rails and wall bumper guards			1996	19,408	1,941	10	1,941		12,940	25
26	Custom wall mounted bookcases			1996	5,510	551	10	551		3,674	26
27	First floor custom nurses station, reconfigure soffit			1996	20,882	2,088	10	2,088		13,920	27
28	Install electrical lines into activity room			1996	1,000	100	10	100		667	28
29	Install counter tops, sink and wood file cabinets			1996	3,700	370	10	370		2,467	29
30	Install four 70 watt high pressure lights over exit signs			1996	1,900	190	10	190		1,267	30
31	Swag valence in dining rooms			1996	2,342	234	10	234		1,560	31
32	Door locks and fire doors			1996	5,241	524	10	524		2,969	32
33	Electrical outlets and circuits			1997	4,950	495	10	495		2,805	33
34	Elevator frames, doors & other parts			1997	10,626	1,062	10	1,062		6,019	34
35	Cabinets and sinks			1997	26,743	2,674	10	2,674		15,154	35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Elevator repairs	1997	\$ 7,700	\$ 770	10	\$ 770	\$	\$ 3,593	37
38	Furnace repairs	1997	2,321	232	10	232		1,083	38
39	Chain link fencing	1998	3,000	300	10	300		1,400	39
40	HVAC system modifications	1998	2,131	213	10	213		995	40
41	Fire alrm system improvements	1998	4,148	415	10	415		1,936	41
42	Exhaust system	1998	4,980	498	10	498		2,324	42
43	HVAC system modifications	1998	2,008	201	10	201		937	43
44	18 access doors	1998	2,824	282	10	282		1,317	44
45	HVAC system modifications	1998	6,866	687	10	687		3,205	45
46	Fire alarm smoke detectors	1998	12,024	1,202	10	1,202		5,611	46
47	4 smoke/fire dampers	1998	1,235	124	10	124		577	47
48	Roof repairs	1998	5,000	500	10	500		2,333	48
49	Wallpaper	1999	6,529	653	10	653		2,394	49
50	Install handrails and bumpers	1999	11,501	1,150	10	1,150		4,217	50
51	4th floor nurses station-with angled radius corners	1999	7,500	750	10	750		2,750	51
52	4th floor nurses station-with angled radius corners	1999	7,505	751	10	751		2,752	52
53	Carpeting	1999	45,885	4,588	10	4,588		16,824	53
54	Cove base installation	1999	15,738	1,573	10	1,573		5,769	54
55	Install back porch siding and 2 doors	1999	4,000	400	10	400		1,467	55
56	Install back porch siding and 2 doors	1999	9,270	927	10	927		3,399	56
57	Heavy duty electrohydraulic ADA operator	1999	2,547	255	10	255		934	57
58	Diesel generator	1999	54,879	5,488	10	5,488		20,122	58
59	Emergency generator	1999	111,000	11,100	10	11,100		40,700	59
60	Install door alarm system on 4 floors	1999	7,817	782	10	782		2,867	60
61	Wallpaper	1999	5,859	586	10	586		2,148	61
62	Furnished and installed 2 door restrictors	1998	2,600	260	10	260		953	62
63	Install handrails and bumpers	1999	4,600	460	10	460		1,687	63
64	Laundry room exhaust	1999	1,922	192	10	192		705	64
65	Furnish and install fire alarm equipment	1999	1,920	192	10	192		704	65
66	Radiator valve repairs	1999	2,359	236	10	236		865	66
67	Install plumbing for whirlpool tub	1999	2,400	240	10	240		880	67
68	Cove base/amtico installation	1999	3,146	315	10	315		1,154	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 5,540,395	\$ 64,560		\$ 182,616	\$ 118,056	\$ 1,566,271	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 5,540,395	\$ 64,560		\$ 182,616	\$ 118,056	\$ 1,566,271	1
2	Resident room signs & common area signs	1999	2,731	273	10	273		1,001	2
3	Install resident windows on 4th floor	1999	13,284	1,328	10	1,328		4,870	3
4	Handrails, bumpers, accent rails & cove base installation	2000	4,592	459	10	459		1,148	4
5	Furnish & install mixing valve, vent & water piping	2000	5,731	573	10	573		1,433	5
6	Complete electrical work for 10 dialysis chairs	2000	4,575	458	10	458		1,144	6
7	Furnish and install hand sink	2000	2,501	250	10	250		625	7
8	Install locks on 4th floor	2000	4,116	412	10	412		1,029	8
9	Universal shower panel - wall-mounted shower system	1999	1,963	196	10	196		720	9
10	Install & program 3 telephones	2000	1,537	154	10	154		385	10
11	Furnish 2 stainless steel sinks	2000	4,268	427	10	427		1,067	11
12	Install 2 stainless steel sinks	2000	2,550	255	10	255		637	12
13	Automatic door operating equipment	2000	16,743	1,674	10	1,674		4,185	13
14	Undervoltage sensors for electrical transfer switch	2000	2,798	280	10	280		700	14
15	Elevator door motor and electrical schematics for controllers	2001	11,390	1,139	10	1,139		1,709	15
16	Replace ejector pump	2001	8,144	814	10	814		1,222	16
17	Electrical schematics for elevator controllers, elevator car	2001	11,390	1,139	10	1,139		1,708	17
18	Insurance claim refund	2002	(4,800)	(240)	10	(240)		(240)	18
19	Insurance claim refund	2002	(7,455)	(373)	10	(373)		(373)	19
20	Burst free coil	2002	4,075	204	10	204		204	20
21	Cove base installation	2002	3,500	175	10	175		175	21
22	Installation of spiral duct for laundry	2002	3,600	180	10	180		180	22
23	Booster pump, break tank, valves	2002	4,857	243	10	243		243	23
24	Dialysis plumbing	2002	12,825	641	10	641		641	24
25	Fire alarm detectors	2002	5,754	288	10	288		288	25
26									26
27									27
28									28
29									29
30									30
31	Allocated from Management Company -		34,890			8,455	8,455	14,531	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,695,954	\$ 75,509		\$ 202,020	\$ 126,511	\$ 1,605,503	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,364,295	\$ 154,176	\$ 154,176		10 years	\$ 1,227,594	71
72	Current Year Purchases	7,474	373	373		10 years	373	72
73	Fully Depreciated Assets	287,339	2,537	2,537		8,9,10years	287,339	73
74	Allocated from Management Company:	176,350		9,382	9,382		33,665	74
75	TOTALS	\$ 1,835,458	\$ 157,086	\$ 166,468	\$ 9,382		\$ 1,548,971	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Maintenance	1976 Pick-up Truck	1993	\$ 3,303	\$	\$	\$	5 years	\$ 3,303	76
77										77
78	Allocated from Management Company:			24,830		3,315	3,315	5 years	17,068	78
79										79
80	TOTALS			\$ 28,133	\$	\$ 3,315	\$ 3,315		\$ 20,371	80

E. Summary of Care-Related Assets

	1	Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 8,108,227	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 232,595	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 371,803	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 139,208	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,174,845	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	Exterior Renovation	\$ 34,983	92
93			93
94			94
95		\$ 34,983	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☐ YES☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	Parking Lot				3,000	month to month		6
7	TOTAL				\$ 3,000			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease
- N/A
N/A

9. Option to Buy:
- ☐ YES☒ NO
- Terms:
- *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?
- ☐ YES☒ NO
16. Rental Amount for movable equipment: \$ 42,974
- Description: Copier \$7,865, Ice-maker \$2,300, Postage meter \$965,Medical Equip\$28,383 Mgt Co Allocation \$3,461
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Patient Care	2002 Toyota Sequoia	\$ 759.00	\$ 9,108	17
18					18
19	Allocated from Management Company:			11,022	19
20					20
21	TOTAL		\$ 759.00	\$ 20,130	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?

☒ YES

☐ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER AIDE

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER AIDE

☐

☐

B. EXPENSES

		ALLOCATION OF COSTS (d)			
		1	2	3	4
		Facility		Contract	Total
		Drop-outs	Completed		
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests		2,065		2,065
9	TOTALS	\$	\$ 2,065	\$	\$ 2,065
10	SUM OF line 9, col. 1 and 2 (e)	\$ 2,065			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	41
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	41

- (e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.
- SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8		
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	Ln10a,Col 2&3	hrs	\$	1,002	\$ 35,075	\$ 596	1,002	\$ 35,671	1
2	Licensed Speech and Language Development Therapist	Ln 10a, Col 3	hrs		455	15,931		455	15,931	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a,Col 3	hrs		5,154	180,391		5,154	180,391	4
5	Physician Care	Ln 39, Col 3	visits			165			165	5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	Ln 39, Col 2	# of prescrpts				145,026		145,026	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program	Ln 39, Col 3&5			367	11,000	5,704	367	16,704	12
13	Radiology and Laboratory Other (specify): Respiratory Therapy	Ln 39, Col 3 Ln 10a, Col 3			37	8,763 1,280		37	8,763 1,280	13
14	TOTAL			\$	7,015	\$ 252,605	\$ 151,326	7,015	\$ 403,931	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,078,648	\$ 2,802,683	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 32,962)	3,539,589	3,539,589	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	154,667	154,667	6
7	Other Prepaid Expenses	862,065	862,065	7
8	Accounts Receivable (owners or related parties)	52,669	(93,250)	8
9	Other(specify): Other Receivables	29,963	30,011	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 5,717,601	\$ 7,295,765	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		548,682	13
14	Buildings, at Historical Cost		4,613,324	14
15	Leasehold Improvements, at Historical Cost	935,784	1,082,630	15
16	Equipment, at Historical Cost	754,833	1,863,591	16
17	Accumulated Depreciation (book methods)	(1,040,354)	(3,174,845)	17
18	Deferred Charges		2,944	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe Deposits,C-I-P	181,179	216,162	22
23	Other(specify): Mortgage Costs (Net)		123,475	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 831,442	\$ 5,275,963	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,549,043	\$ 12,571,728	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 46,318	\$ 46,318	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	197,345	197,345	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	235,087	235,087	30
31	Accrued Taxes Payable (excluding real estate taxes)	4,792	4,792	31
32	Accrued Real Estate Taxes(Sch.IX-B)		368,000	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule E:	352,143	352,143	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 835,685	\$ 1,203,685	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		5,300,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 5,300,000	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 835,685	\$ 6,503,685	46
47	TOTAL EQUITY(page 18, line 24)	\$ 5,713,358	\$ 6,068,043	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 6,549,043	\$ 12,571,728	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 5,489,224	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 5,489,224	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	674,134	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(450,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 224,134	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 5,713,358	24

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glencrest Hlthcr & Rehab Ctre # 0028753 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 13,043,263	1
2	Discounts and Allowances for all Levels	(1,100,792)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 11,942,471	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	636,880	6
7	Oxygen	96,938	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 733,818	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	186,286	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	14,196	19
20	Radiology and X-Ray	3,160	20
21	Other Medical Services	285,206	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 488,848	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	25,005	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 25,005	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Miscellaneous Income</u>	964	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 964	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 13,191,106	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,134,365	31
32	Health Care	4,056,332	32
33	General Administration	3,302,445	33
	B. Capital Expense		
34	Ownership	2,585,528	34
	C. Ancillary Expense		
35	Special Cost Centers	267,482	35
36	Provider Participation Fee	170,820	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 12,516,972	40
41	Income before Income Taxes (line 30 minus line 40)**	674,134	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 674,134	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	3,256	3,422	\$ 117,920	\$ 34.46	1
2	Assistant Director of Nursing	2,922	3,016	95,825	31.77	2
3	Registered Nurses	39,665	41,201	1,126,657	27.35	3
4	Licensed Practical Nurses	22,627	23,569	443,901	18.83	4
5	Nurse Aides & Orderlies	129,123	137,089	1,148,170	8.38	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,789	2,003	25,390	12.68	8
9	Activity Director	3,127	3,552	48,949	13.78	9
10	Activity Assistants	13,705	14,830	104,554	7.05	10
11	Social Service Workers	2,486	2,567	36,416	14.19	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	4,093	4,520	77,733	17.20	14
15	Cook Helpers/Assistants	32,495	35,264	318,302	9.03	15
16	Dishwashers					16
17	Maintenance Workers	9,772	10,555	135,384	12.83	17
18	Housekeepers	28,225	30,665	233,398	7.61	18
19	Laundry	13,161	14,619	112,077	7.67	19
20	Administrator	2,029	2,168	117,993	54.42	20
21	Assistant Administrator	1,183	1,229	47,376	38.55	21
22	Other Administrative	1,612	1,612	98,098	60.85	22
23	Office Manager					23
24	Clerical	37,407	40,137	449,921	11.21	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	3,387	3,617	36,845	10.19	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Ward Clerks</u>	13,208	14,343	191,179	13.33	33
34	TOTAL (lines 1 - 33)	365,272	389,978	\$ 4,966,088 *	\$ 12.73	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 38,752	Ln 1, Col 3	35
36	Medical Director	Monthly	48,000	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	2,865	Ln10,Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	24	1,080	Ln11,Col 3	44
45	Social Service Consultant	69	3,288	Ln12,Col 3	45
46	Other(specify)				46
47	<u>Medical Librarian</u>	8	461	Ln10,Col 3	47
48					48
49	TOTAL (lines 35 - 48)	101	\$ 94,446		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	869	\$ 21,720	Ln10,Col 3	50
51	Licensed Practical Nurses	1,360	31,284	Ln10,Col 3	51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)	2,229	\$ 53,004		53

SEE ACCOUNTANTS' COMPILATION REPORT

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description		Amount	Description	Amount
Sidney Glenner	Administrative	80.00 %	\$ 39,239	Workers' Compensation Insurance		\$ 86,503	IDPH License Fee	\$
Barry Ray	Administrative	20.00 %	39,239	Unemployment Compensation Insurance		28,880	Advertising: Employee Recruitment	3,768
David Glenner	Administrative	0.00 %	19,620	FICA Taxes		341,097	Health Care Worker Background Check	1,316
Joshua Ray	Administrator	0.00%	117,993	Employee Health Insurance		68,326	(Indicate # of checks performed 188)	
Evelyn Mercado	Asst. Administrator	0.00 %	47,376	Employee Meals		29,775	Illinois Council on Long Term Care Dues	16,539
				Illinois Municipal Retirement Fund (IMRF)*			Employment Fees	12,100
				Chicago Head Tax		8,596	Elevator/Boiler Inspctns,Chicago Permits	758
TOTAL (agree to Schedule V, line 17, col. 1)				Union Health and Welfare		109,480	Metro Water Reclamation Fees	2,465
(List each licensed administrator separately.)			\$ 263,467	Union Pension Fund		34,720	Allocated from Therapy Masters:	109
B. Administrative - Other				Profit Sharing Plan		39,815	Allocated from Management Company:	1,238
Description			Amount	401K Match		1,892	Less: Public Relations Expense	()
Management Fees (eliminated in Column 7)			\$ 1,426,747	Medical Reimbursemt, Other Empl Benefits		22,554	Non-allowable advertising	()
				See Attached Schedule D:		96,057	Yellow page advertising	()
				TOTAL (agree to Schedule V, line 22, col.8)		\$ 867,695	TOTAL (agree to Sch. V, line 20, col. 8)	
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 1,426,747	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
(Attach a copy of any management service agreement)								
C. Professional Services								
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
Health Data Systems, Inc.	Computers		\$ 6,275			\$	Out-of-State Travel	\$
Advanced Information Mgt.	Computers		4,842					
Kronos, Inc.	Computers		1,711					
Sachnoff & Weaver, Ltd.	Legal		7,467				In-State Travel	
Winston & Strawn	Legal		1,560					
American Express Tax Services	Accounting		32,705					
Frost, Ruttenberg & Rothblatt	Accounting		750					
Pro Tech Systems, Ltd.	Maintenance Consulting		536				Seminar Expense	
Personnel Planners, Inc.	Unemployment Consulting		2,000					
Gremley & Biedermann	Land Surveyors		2,150					
Moshe Calamaro & Associates	Maintenance Engineering		1,895					
S & B Interiors	Space Consulting		1,200					
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL		\$	Entertainment Expense	()
(If total legal fees exceed \$2500 attach copy of invoices.)			\$ 63,091				(agree to Sch. V, line 24, col. 8)	
							TOTAL	\$

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

1		2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007
1	Painting & Decorating	1998	\$ 9,975	3years	\$ 3,325	\$ 3,325	\$ 1,663	\$	\$	\$	\$	\$	\$
2	Repairs & Maintenance	1998	1,594	3years	531	531	266						
3	Painting & Decorating	1999	88,181	3years	14,697	29,394	29,394	14,696					
4	Painting & Decorating	2000	17,664	3years		2,944	5,888	5,888	2,944				
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 117,414		\$ 18,553	\$ 36,194	\$ 37,211	\$ 20,584	\$ 2,944	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

XX. GENERAL INFORMATION:

(1)

Are nursing employees (RN,LPN,NA) represented by a union?

Yes

(2)

Are there any dues to nursing home associations included on the cost report?

Yes

If YES, give association name and amount.

Illinois Council on Long Term Care \$16,539

(3)

Did the nursing home make political contributions or payments to a political action organization?

Yes

If YES, have these costs been properly adjusted out of the cost report?

Yes

(4)

Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?

No

If YES, what is the capacity?

N/A

(5)

Have you properly capitalized all major repairs and equipment purchases?

Yes

What was the average life used for new equipment added during this period?

10 years

(6)

Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$29,964

Line

10

(7)

Have all costs reported on this form been determined using accounting procedures consistent with prior reports?

Yes

If NO, attach a complete explanation.

(8)

Are you presently operating under a sale and leaseback arrangement?

No

If YES, give effective date of lease.

N/A

(9)

Are you presently operating under a sublease agreement?

YES

X

NO

(10)

Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?

YES

NO

X

If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11)

Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period.

\$170,820

This amount is to be recorded on line 42 of Schedule V.

(12)

Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?

No

If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

(13)

Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?

Yes

(14)

Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?

No

For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15)

Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.

\$29,775

Has any meal income been offset against related costs?

No

Indicate the amount.

\$N/A

(16)

Travel and Transportation

a. Are there costs included for out-of-state travel?

No

If YES, attach a complete explanation.

b. Do you have a separate contract with the Department to provide medical transportation for residents?

No

If YES, please indicate the amount of income earned from such a program during this reporting period.

\$N/A

c. What percent of all travel expense relates to transportation of nurses and patients?

N/A

d. Have vehicle usage logs been maintained?

Yes

e. Are all vehicles stored at the nursing home during the night and all other times when not in use?

No

f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

Yes

g. Does the facility transport residents to and from day training?

No

Indicate the amount of income earned from providing such transportation during this reporting period.

\$N/A

(17)

Has an audit been performed by an independent certified public accounting firm?

No

Firm Name:

N/A

The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached?

N/A

If no, please explain.

N/A

(18)

Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V?

Yes

(19)

If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report?

Yes

Attach invoices and a summary of services for all architect and appraisal fees.

GlenCrest Nursing and Rehabilitation Centre, Ltd.
12/31/02
Provider I.D. # 0028753

SCHEDULE VII. RELATED PARTIES
Part A. Col.3

SCHEDULE A

3 OTHER RELATED BUSINESS ENTITIES		
Name	City	Type of Business
Glen Health & Home Management, Inc.	Skokie	Management Company
GlenBar Management Company, Ltd.	Skokie	Management Company
GlenCrest Real Estate & Development LLC	Skokie	Building Lessor
Fargo Real Estate & Development, LLC	Skokie	Building Lessor - Management company
Therapy Masters	Skokie	Therapy company
GlenCare At Home, Ltd.	Skokie	Home Health agency
GlenCare Home Health, Ltd.	Skokie	Home Health agency
GlenCare Private Duty, Ltd.	Skokie	Home Health agency

See Accountants' Compilation Report

GlenCrest Nursing and Rehabilitation Centre, LTD.
Provider # 0028753
12/31/2002

SCHEDULE B

SCHEDULE VII RELATED PARTIES

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

Name	Compensation Received From Other Nursing Homes				Total
	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenBridge Nursing & Rehab. Centre, Ltd.	Glen Oaks Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	
Sidney Glenner	14,908	36,456	39,565	32,583	123,512
David Glenner	7,454	18,228	19,782	16,291	61,755
Barry Ray	14,910	36,456	39,565	32,583	123,514
Total compensation received from other Nursing Homes	37,272	91,140	98,912	81,457	308,781

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XIX. SUPPORT SCHEDULES

SCHEDULE C

C. Professional Services
Page 21

DESCRIPTION	AMOUNT
Total Schedule V, Line 19, Col. 3	63,091
Allocated from Management Co:	
Sachnoff & Weaver, Ltd. - Legal Services	65
American Express - Accounting Services	23,081
Schiller, Klein & McElroy - Legal Services	2,431
Littler Mendelson - Legal Services	677
Frost, Ruttenberg - Accounting Services	516
Ross Hardies - Legal Services	202
Total allocated from Management Co.	26,972
Total allocated from Therapy Masters:	62
Non-Allowable Expenses:	
Sachnoff & Weaver, Ltd.	-4,074
Winston and Strawn	-1,560
	-5,634
Total adjustments page 21, Sch C.	21,400
Total Schedule V, line 19, column 8	84,491

SCHEDULE D

XIX. SUPPORT SCHEDULES

D. Employee Benefits and Payroll Taxes
Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co:	
FICA taxes	26,334
FUTA	421
SUTA	1,652
Insurance - Hospital	30,617
Other Employee Benefits	1,445
Workers Compensation Insurance	802
Profit Sharing Plan Contribution	11,352
401K Match	1,654
Total allocated from Management Co.	74,277
Allocated from Therapy Masters, Inc.:	
FICA taxes	12,874
FUTA	328
SUTA	297
Insurance - Hospital	2,629
Workers Compensation Insurance	700
Profit Sharing Plan Contribution	4,805
401K Match	147
Total allocated from Management Co.	21,780
Total allocated to Page 21	96,057

GlenCrest Nursing and Rehabilitation Centre, Ltd.
Provider # 0035014
12/31/02

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
Accrued 401K	670
Sundry Payable	177,093
Accrued Wage Assignment	1,283
Workshop	8
Credit Union	1,692
Accrued Profit Sharing	16,402
Due to Third Party	157,316
Refunds Exchange	(10,099)
Accrued Union Dues	7,778
Total, Page 17, Line36	352,143

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GlenCrest Nursing and Rehabilitation Centre, Ltd.
Provider # 0028753
12/31/02

SCHEDULE F

PAGE 5, SCHEDULE VI. ADJUSTMENT DETAIL
Schedule A. Nonallowable Expenses
Line 29 - Other Non-allowable costs

<u>Description</u>	<u>Amount</u>	<u>Reference</u>
Non-allowable professional fees	(5,634)	19
Adjust mgt. co. med supplies - 'other' to cost	(30,671)	10
Adjust mgt. co. med supplies - med 'a' to cost	(33,353)	10
Amortization of 2002 deferred maintenance	20,584	6
Adjust mgt. co. food to cost	(6,653)	2
Total	<u>(55,727)</u>	

See Accountants' Compilation Report

GlenCrest Real Estate & Development, LLC
Accrued Real Estate Taxes
12/31/2002

SCHEDULE G

	Accrued 1/1/2002	Payments/ (Receipts)	Expense	Accrued 12/31/2002
Balance @ 1/01/2002	(358,000.00)		(358,000.00)	
2000 real estate taxes paid		358,096.91	358,096.91	
Estimated 2002 real estate taxes:				
2001 taxes	358,096.91			
Estimated increase	0.03			
Estimated 2002 taxes	367,049.33			
USE	368,000.00		368,000.00	(368,000.00)
Totals	(358,000.00)	358,096.91	368,096.91	(368,000.00)

Real estate tax history:

Year	Amount	Increase \$	%
1993	323,273.20		
1994	345,685.97	22,412.77	6.93%
1995	350,490.39	4,804.42	1.39%
1996	359,114.08	8,623.69	2.46%
1997	353,830.54	(5,283.54)	-1.47%
1998	360,112.00	6,281.46	1.78%
1999	357,695.02	(2,416.98)	-0.67%
2000	349,019.69	(8,675.33)	-2.43%
2001	358,096.91	9,077.22	2.60%

See Accountants' Compilation Report

Page 3, Schedule V, Line 23, Col. 8
Inservice Training and Education

Training Material or Person(s) Attending	Date Attended	Location	Title Sponsor / Vendor	Total Cost
NURSING STAFF	1/17/02	FACILITY	PULMONARY EXCHANGE TRACHEOSTOMY CARE	60.00
JOSHUA RAY RIA RODRIGUEZ	1/17/02	LINCOLNWOOD	IL COUNCIL ON LONG TERM CARE THE 2002 MDS WORKSHOP: GETTING IT ALL GETTING IT RIG	450.00
CNA TRAINEES	2/27/02	FACILITY	SOUTHERN ILLINOIS UNIVERSITY CNA COMPETENCY TESTING	275.00
CNA TRAINEES	4/10/02	FACILITY	SOUTHERN ILLINOIS UNIVERSITY CNA COMPETENCY TESTING	550.00
NURSING STAFF	5/28/02	FACILITY	PULMONARY EXCHANGE TRACH CARE COPETENCY INSERV.	112.50
CNA TRAINEES	8/6/02	FACILITY	SOUTHERN ILLINOIS UNIVERSITY CNA COMPETENCY TESTING	700.00
JOSHUA RAY EVELYN MERCADO	10/10/02	LINCOLNWOOD	IL COUNCIL ON LONG TERM CARE HIPAA-THE "HOW TO"	235.00
CNA TRAINEES	10/10/02	FACILITY	SOUTHERN ILLINOIS UNIVERSITY CNA COMPETENCY TESTING	90.00
DIETARY STAFF	10/29/02	FACILITY	CYNTHIA CHOW & ASSOCIATES - SANITATION INSERVICE	90.00
NURSING STAFF	10/30/02	FACILITY	PULMONARY EXCHANGE - BREATH SOUNDS	100.00
CNA TRAINEES	12/12/02	FACILITY	SOUTHERN ILLINOIS UNIVERSITY CNA COMPETENCY TESTING	450.00
JOSHUA RAY	12/26/02	LINCOLNWOOD	IL COUNCIL ON LONG TERM CARE EXCELLENT CUSTOMER SERVICE	75.00
ALLOCATED FROM MANAGEMENT COMPANY:				597.00
ALLOCATED FROM THERAPY MASTERS:				419.00
RECLASS CNA COMPETENCY TESTING TO LINE 13:				(2,065.00)
TOTAL INSERVICE TRAINING AND EDUCATION				2,138.50

GlenCrest Nursing and Rehabilitation Centre, LTD.
Provider #0028753
12/31/2002

SCHEDULE I

Page 3, Schedule V, Line 25, Col 8
Other Admin. Staff Transportation

	Gasoline	Licenses/ Stickers	Repairs	Mileage Reimb.	Total
Direct Expense	17,521	60	1,416	3,228	22,225
Allocated from Management Company					2,272
Allocated from Therapy Masters					451
TOTAL	17,521	60	1,416	3,228	24,948

See Accountants' Compilation Report

HEALTH AND HOME MANAGEMENT, INC.
ALLOCATION OF MANAGEMENT COMPANY BUILDING

SCHEDULE J

	COST	ADJUSTMENTS TO CAPITAL PROJECTION	ADJUSTED CAPITAL PROJECTION	ADDITIONS 7/1/99- 12/31/2000	COST	NURSING HOME PERCENTAGE	GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE		
ASSET DESCRIPTION	6/30/1999		6/30/1999	12/31/2000	12/31/2000	84.9438%	103,052/460,292 0.223883969	111,372/460,292 0.241959452	101,895/460,292 0.221370348	41,220/460,292 0.08955185	102,753/460,292 0.223234382		
1996 BUILDING PURCHASE	230,000		230,000		<u>230,000</u>	195,371	43,740	47,272	#	43,249	#	17,496	43,613
1998 BUILDING RENOVATION													
GENERAL CONTRACTOR	957,570		957,570		957,570								
ELECTRICAL CONTRACTOR	275,576		275,576		275,576								
HVAC CONTRACTOR	182,130		182,130		182,130								
PLUMBING CONTRACTOR	68,599		68,599		68,599								
ARCHITECT FEES	115,968		115,968		115,968								
OTHER FEES AND PERMITS	33,024		33,024		33,024								
SECURITY SYSTEM	17,953		17,953		17,953								
TELEPHONE SYSTEM	12,500		12,500		12,500								
MISC. BUILDING COMPONENTS	24,226	-15,261	24,226		24,226								
CAPITALIZED INTEREST	121,387		106,126		106,126								
LANDSCAPING	30,000		30,000		30,000								
SPRINKLER SYSTEM	10,720	-24,749	10,720		10,720								
HVAC SYSTEMS	24,749	-10,235	0										
WALL CONSTRUCTION	10,235	-10,634	0										
ELECTRICAL	10,634	-26,075	0										
MISC. IMPROVEMENTS	26,075	-5,900	0										
ASPHALT DRIVEWAY	5,900		0										
					<u>1,834,392</u>	1,558,202	348,857	377,022	#	344,940	#	139,540	347,844
1999 ACCORD ELECTRIC				17,929	17,929								
HMS + ASSOCIATES-INTERIOR				31,505	31,505								
SAM MORMINO-LANDSCAPING				1,050	1,050								
ARCHITECTURAL DYNAMICS-ARCHITECT FEES				1,468	1,468								
MISC.				11,076	11,076								
					<u>63,028</u>	53,538	11,986	12,954	#	11,852	#	4,794	11,952
2000 AQUATIC WORKS - BUILT-IN FISH TANK				5,000									
					<u>5,000</u>	4,247	951	1,028	#	940	#	380	948
2001 NO ADDITIONS													
2002 NO ADDITIONS													
					<u>2,132,420</u>	<u>1,811,359</u>	<u>405,534</u>	<u>438,276</u>	<u>400,981</u>	<u>162,210</u>	<u>404,357</u>		

See Accountants' Compilation Report